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# Rules of Elected Officials

## Division 40—State Auditor

### Chapter 3—Rules Applying to Political Subdivisions

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**Title 15—ELECTED OFFICIALS**  
**Division 40—State Auditor**  
**Chapter 3—Rules Applying to**  
**Political Subdivisions**

**15 CSR 40-3.010 Two Days Are Needed for Bond Registration**

*PURPOSE: This rule provides that in order to adequately review bond transcripts for compliance with various statutory requirements, two days are needed.*

(1) All bonds to be certified by the Missouri state auditor must be submitted with the transcript of proceedings authorizing the issuance of the bonds at least two (2) working days before the certification date. This allows for the auditor to review the legal compliance of the bond transaction.

(2) When the state auditor determines that good cause exists for a waiver of the two (2)-working day waiting period, the bonds will be certified immediately after compliance with the laws has been found to exist.

*AUTHORITY: sections 29.100, RSMo Supp. 1993 and 108.240, RSMo 1986.\* Original rule filed June 27, 1974, effective July 7, 1974.*

*\*Original authority: 29.100, RSMo (1945), amended 1993 and 108.240, RSMo (1939), amended 1977, 1983.*

**15 CSR 40-3.020 Reasonable Notice of the Public Sale of Bonds**

*PURPOSE: This rule defines the reasonable notice provision of section 108.170.1., RSMo, applicable to the public sale of bonds issued by Missouri's political subdivisions and assures that notice of the public sale of bonds is reasonably calculated to give potential bond purchasers an opportunity to bid at the public sale(s).*

(1) In determining whether or not to register bonds pursuant to section 108.240, RSMo, compliance with this rule shall be deemed by the state auditor to be in compliance with the reasonable notice provision of section 108.170.1., RSMo.

(2) Notice of the public sale of bonds shall contain the following:

(A) The name of the issuer;

(B) The issue date, maturity dates, amounts to mature on each maturity date and interest payment dates;

(C) The time, date and place where bids will be received;

(D) The name, address and telephone number of a person from whom additional information may be obtained; and

(E) Any additional information desired by the issuer.

(3) Notice of the public sale of bonds shall be given—

(A) By publication in at least one (1) newspaper of general circulation within the boundaries of the issuer of the bonds or, if no newspaper exists, in at least one (1) newspaper of general circulation within the county where the major portion of the issuer of the bond lies. The notice of public bond sale shall be published within a reasonable time prior to the date of public bond sale. Publication of the notice of public bond sale not more than twenty-five (25) days nor less than ten (10) days prior to the date of bond sale is *prima facie* reasonable; and

(B) In addition, notice of public bond sale shall be given by one (1) of the following methods:

1. By mailing copies of the notice of public bond sale within a reasonable time prior to the date of bond sale to a reasonable number of banks, investment banking firms and other potential bond purchasers which are engaged in the purchase and sale of bonds issued by Missouri political subdivisions and to all other persons and firms requesting copies of the notice of public bond sale. Mailing the notice of the public bond sale at least ten (10) days prior to the date of bond sale is *prima facie* reasonable; or

2. By publication in at least one (1) newspaper which is frequently subscribed to by banks, investment banking firms and other potential bond purchasers which are engaged in the purchase and sale of bonds issued by Missouri political subdivisions. The notice shall be published within a reasonable time prior to the date of bond sale. Publication of the notice of public bond sale not more than twenty-five (25) days nor less than ten (10) days prior to the date of bond sale is *prima facie* reasonable.

(4) A list of banks, investment banking firms and other potential bond purchasers which are engaged in the purchase and sale of bonds issued by Missouri political subdivisions may be obtained by contacting the Local Government Analyst, Missouri State Auditor's Office, P.O. Box 869, Truman State Office Building, 301 West High, Jefferson City, MO 65102. Telephone (314) 751-4213.

*AUTHORITY: sections 29.100, RSMo Supp. 1993 and 108.240, RSMo 1986.\* Original rule filed May 11, 1982, effective Aug. 12, 1982. Amended: Filed Jan. 24, 1984, effective May 11, 1984.*

*\*Original authority: 29.100, RSMo 1945, amended 1993 and 108.240, RSMo 1939, amended 1977, 1983.*

**15 CSR 40-3.030 Annual Financial Reports of Political Subdivisions**

*PURPOSE: This rule implements section 105.145, RSMo which provides for the state auditor to prescribe by rule the form of annual financial report to be filed by political subdivisions and the time within which the annual financial report shall be filed.*

(1) The annual financial report of each township shall be set forth on the financial report form which is attached as Exhibit A and incorporated by this reference.

(2) The annual financial report of each city, town and village having a population of five thousand (5000) or fewer shall be set forth on the financial report form which is attached as Exhibit B and incorporated in this rule by this reference.

(3) The annual financial report of each political subdivision, except townships and except cities, towns and villages having a population of five thousand (5000) or fewer, may be in a form as determined by the political subdivision, but shall contain, as a minimum, the following:

(A) The balance at the beginning of the reporting period of each fund;

(B) A summary of the receipts during the reporting period of each fund;

(C) A summary of the disbursements during the reporting period of each fund;

(D) The balance at the end of the reporting period of each fund;

(E) A statement of the bonded indebtedness at the beginning and end of the reporting period;

(F) The property tax rate levied for each fund expressed in cents per one hundred dollars (\$100) assessed valuation; and

(G) An attestation under oath of the chief financial officer that the financial report is a true and accurate summary account of all financial transactions of the political subdivision for the reporting period.

(4) In lieu of filing an annual financial report in the form described in section (3), a political subdivision, except a township and except a city, town or village having a population of



five thousand (5000) or fewer, may file an audit report prepared in conformity with generally accepted governmental auditing standards by a certified public accountant.

(5) Notwithstanding any other provision of this rule, a political subdivision whose cash receipts for the reporting period are ten thousand dollars (\$10,000) or fewer may file a financial report in a form as determined by the political subdivision which need only contain the following:

(A) The cash balance at the beginning of the reporting period;

(B) A summary of cash receipts during the reporting period;

(C) A summary of cash disbursements during the reporting period; and

(D) The cash balance at the end of the reporting period.

(6) The annual financial report shall be filed with the state auditor's office, P.O. Box 869, Jefferson City, MO 65102.

(7) The annual financial report shall be filed within four (4) months after the end of the political subdivision's fiscal year if an unaudited financial report is filed and shall be filed within six (6) months after the end of the political subdivision's fiscal year if an audit report prepared by a certified public accountant is filed.

*AUTHORITY: section 105.145, RSMo 1986.\*  
Original rule filed Oct. 13, 1983, effective  
Jan. 13, 1984.*

*\*Original authority 1965, amended 1983.*



FORM F-65(MO-2)  
(1-19-88)  
STATE AUDITOR OF MISSOURI  
JEFFERSON CITY, MISSOURI



**ANNUAL CITY, TOWN, AND VILLAGE  
FINANCIAL REPORT MUNICIPALITIES  
WITH A POPULATION OF 5,000 OR LESS**

**RETURN TO** Office of the State Auditor  
State of Missouri  
P.O. Box 869  
Jefferson City, MO 65102

*(Please correct any error in name and address including ZIP Code)*

**IMPORTANT** — Please provide data for your fiscal year, that ended between July 1, 1987 and June 30, 1988. Mark (X) appropriate box to indicate ending date of your municipality's fiscal year (12 month accounting period) and report data for this period only. Use the fiscal year called for by this instruction even though a more recent one may be available.

**NOTE** — If you have any questions, please call the State Auditor's Office at (314) 751-4213.

**1987**

July       October  
 August     November  
 September  December

**1988**

January     April  
 February    May  
 March       June

**Part I — TAX REVENUES**

	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
<b>1. Property taxes</b>				
a. Current				
b. Delinquent				
c. Penalties and interest				
d. Distribution of surtax				
e. Total property taxes (Add lines 1a—1d of col. (d))				T01
<b>2. Sales taxes</b>				T09
a. General sales tax				T18
b. Cigarette tax				T15
c. Public utilities tax				T19
d. Other sales tax				
<b>3. Licenses, permits, and other taxes — Specify</b>				
a.				
b.				
c.				
d. Total licenses, permits, and other taxes (Add lines 3(a)—3(c) of col. (d))				T99

**Part II — INTERGOVERNMENTAL REVENUE**

	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
<b>1. From State</b>				
a. General support				C30
b. Streets and highways				C46
c. Health and hospitals				C42
d. Housing and urban renewal				C50
e. All other				C89

<b>Part II — INTERGOVERNMENTAL REVENUE — Continued</b>				
	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
<b>2. From other local governments</b>				
a. General support				D30
b. Streets and highways				D46
c. Health and hospitals				D42
d. Housing and urban renewal				D60
e. All other				D69
<b>3. From Federal Government</b>				
a. General support				B30
b. Streets and highways				B46
c. Health and hospitals				B42
d. Federal Revenue sharing				B27
e. Housing and urban renewal				B60
f. All other				B69
<b>Part III — SALES AND SERVICE REVENUE</b>				
	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
<b>1. Utility sales revenue</b>				
a. Water supply				A91
b. Electric power				A92
c. Other				
<b>2. Other sales and service revenue</b>				
a. Sewerage charges				A80
b. Refuse collection charges				A81
c. Parking charges				A60
d. Hospital charges				A36
e. Other				A99
<b>Part IV — MISCELLANEOUS REVENUE</b>				
	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
<b>1. Special assessments</b>				U01
<b>2. Interest earnings</b>				U20
<b>3. Miscellaneous/other revenues — Specify</b>				
a.				
b.				
c.				
d.				
<b>Total other</b>				U99



<b>Part V — DIRECT DISBURSEMENTS BY PURPOSE AND TYPE</b>				
	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
<b>1. Financial administration</b>				
<b>a. Salaries and wages</b>				H23
<b>b. Supplies and expense</b>				E23
<b>c. Capital outlay</b>				F23
<b>2. General government administration</b>				
<b>a. Salaries and wages</b>				H29
<b>b. Supplies and expense</b>				E29
<b>c. Capital outlay</b>				F29
<b>3. Streets</b>				
<b>a. Salaries and wages</b>				H44
<b>b. Supplies and expense</b>				E44
<b>c. Capital outlay</b>				F44
<b>4. Police</b>				
<b>a. Salaries and wages</b>				H62
<b>b. Supplies and expense</b>				E62
<b>c. Capital outlay</b>				F62
<b>5. Fire</b>				
<b>a. Salaries and wages</b>				H24
<b>b. Supplies and expense</b>				E24
<b>c. Capital outlay</b>				F24
<b>6. Sewerage</b>				
<b>a. Salaries and wages</b>				H80
<b>b. Supplies and expense</b>				E80
<b>c. Capital outlay</b>				F80
<b>7. Other sanitation</b>				
<b>a. Salaries and wages</b>				H81
<b>b. Supplies and expense</b>				E81
<b>c. Capital outlay</b>				F81
<b>8. Libraries</b>				
<b>a. Salaries and wages</b>				H82
<b>b. Supplies and expense</b>				E82
<b>c. Capital outlay</b>				F82
<b>9. Health</b>				
<b>a. Salaries and wages</b>				H32
<b>b. Supplies and expense</b>				E32
<b>c. Capital outlay</b>				G32
<b>10. Water utility</b>				
<b>a. Salaries and wages</b>				H91
<b>b. Supplies and expense</b>				E91
<b>c. Capital outlay</b>				F91
<b>d. Interest paid</b>				I91
<b>11. Other utility — Specify _____</b>				
<b>a. Salaries and wages</b>				H92
<b>b. Supplies and expense</b>				E92
<b>c. Capital outlay</b>				F92
<b>d. Interest paid</b>				I92

FORM F-65(MC-2) (1-19-88)

Part V — DIRECT DISBURSEMENTS BY PURPOSE AND TYPE — Continued				
	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
12. Interest on general debt other than water or other utility				189
13. All other expenditures				889
a. Salaries and wages				589
b. Supplies and expense				189
c. Capital outlay				111
Part VI — INTERGOVERNMENTAL EXPENDITURES				
Please detail all payments made to other governments for services or programs performed on a reimbursement or cost sharing basis.	Purpose as in part V (a)	Type of government (b)	Amount (Omit cents) (c)	
Part VII — TOTAL SALARIES AND WAGES				
Total gross salaries and wages paid to all employees of your government, full and part time.	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
				200
Part VIII — STATEMENT OF BONDED INDEBTEDNESS				
1. Long term debt	Amount — Omit cents			
	Water utility (a)	Electric utility (b)	Other utility (c)	All other (d)
a. Outstanding at beginning of the fiscal year	19A	19B		19X
b. Issued during the fiscal year	29A	29B		29X
c. Retired during the fiscal year	39A	39B		39X
d. Outstanding at the end of the fiscal year				
e. Revenue debt outstanding payable solely from pledged earnings or special assessments	44A	44B		44X
f. All other long term debt, outstanding general obligation bonds and debt guaranteed by your government	41A	41B		41X
2. Short term debt tax anticipation notes, bond anticipation notes, interest bearing warrants				
a. Amount outstanding at beginning of fiscal year	81V			
b. Amount outstanding at end of fiscal year	84V			
Part IX — ASSETS AT THE END OF THE FISCAL YEAR				
1. Cash and deposits, cash on hand and demand, and time saving deposits	Debt service funds (a)	Bond proceeds funds (b)	All other funds (c)	
	W01	W31	W81	
2. Federal securities obligations of the U.S. Treasury	W10	W40	W70	
3. Federal agency securities obligations of Federal agencies	W13	W43	W73	
4. State and local government securities	W15	W45	W75	
5. Other securities — Bonds, notes, mortgages, also, the following former Federal agencies, FHLB, FLB, FNMA, Bank for Cooperatives, etc.	W24	W54	W84	
			V88	



<b>Part X – COMBINED SUMMARY OF CASH TRANSACTIONS AND BALANCES</b>				
Funds	Beginning balances (a)	Receipts (b)	Disbursements (c)	Ending balance (d)
1. General fund				
2. Street fund				
3. Debt service fund				
4. Revenue sharing fund				
5. Other funds				
<b>Total, all funds</b>				

  

<b>Part XI – OTHER INFORMATION</b>	
<b>1. Statement of assessed valuation</b>	Assessed valuation date – (                      )
a. Real estate	
b. Personal property	
c. State assessed railroad and utility property	
d. Total valuation	
<b>2. Tax rates – purposes of tax levy</b>	<i>Tax rate (per \$100)</i>
a. General fund	
b. Debt service fund	
c. Other funds	
d. Total tax levy	
<b>3. Summary of delinquent taxes</b>	<i>Amount – Omit cents</i>
a. Year just ended	
b. All other prior years	
c. Total delinquent taxes	

  

<b>Part XII – CERTIFICATION</b>
<p>I _____ of _____</p> <p style="text-align: center;"><small>(Name – please print)                      (Office)                      (Political subdivision)</small></p> <p>of _____ do attest, under oath, the above is a true and accurate account of all fiscal</p> <p style="text-align: center;"><small>(County)</small></p> <p>transactions of _____ for the year _____ to _____.</p> <p style="text-align: center;"><small>(Political subdivision)                      (Fiscal year)</small></p> <p style="text-align: right;">Signature _____</p> <p style="text-align: right;">Address _____</p> <p style="text-align: right;">Telephone number _____</p> <p style="text-align: right;"><small>(Area code)                      (Number)</small></p> <p>Subscribed and sworn to before me this _____ day of _____, 198__.</p> <p>My commission expires _____.</p> <p style="text-align: right;"><small>(Notary public)</small></p>

<p>FORM F-66(MO-1) (1-19-88)</p> <p style="text-align: center;">STATE AUDITOR OF MISSOURI JEFFERSON CITY, MISSOURI</p> <div style="text-align: center;">  </div> <p style="text-align: center;"><b>ANNUAL TOWNSHIP FINANCIAL REPORT</b></p>																																																	
<p><b>RETURN TO</b></p> <p style="text-align: center;">Office of the State Auditor State of Missouri P.O. Box 869 Jefferson City, MO 65102</p>	<p><i>(Please correct any error in name and address including ZIP Code)</i></p>																																																
<p><b>NOTE</b> — Please read the supplementary instructions enclosed before completing this form. Where exact data are not available, please use estimates.</p> <p>If you have any questions, please call the State Auditor's Office at (314) 751-4213.</p>	<p><b>IMPORTANT</b></p> <p>Mark (X) appropriate box to indicate ending date of your township's fiscal year (12 month accounting period) and report data for this period only.</p> <table style="width:100%; border: none;"> <tr> <td style="width:50%; vertical-align: top;"> <p><b>1987</b></p> <p><input type="checkbox"/> July</p> <p><input type="checkbox"/> August</p> <p><input type="checkbox"/> September</p> <p><input type="checkbox"/> October</p> <p><input type="checkbox"/> November</p> <p><input type="checkbox"/> December</p> </td> <td style="width:50%; vertical-align: top;"> <p><b>1988</b></p> <p><input type="checkbox"/> January</p> <p><input type="checkbox"/> February</p> <p><input type="checkbox"/> March</p> <p><input type="checkbox"/> April</p> <p><input type="checkbox"/> May</p> <p><input type="checkbox"/> June</p> </td> </tr> </table>	<p><b>1987</b></p> <p><input type="checkbox"/> July</p> <p><input type="checkbox"/> August</p> <p><input type="checkbox"/> September</p> <p><input type="checkbox"/> October</p> <p><input type="checkbox"/> November</p> <p><input type="checkbox"/> December</p>	<p><b>1988</b></p> <p><input type="checkbox"/> January</p> <p><input type="checkbox"/> February</p> <p><input type="checkbox"/> March</p> <p><input type="checkbox"/> April</p> <p><input type="checkbox"/> May</p> <p><input type="checkbox"/> June</p>																																														
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General fund (a)	fund (b)	fund (c)	Total (a) + (b) + (c) (d)																																														
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General fund (a)	fund (b)	fund (c)	Total (a) + (b) + (c) (d)																																														
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(2)																																																	
(3) Total other (Add lines 1c(1) and 1c(2) of col. (d))			C39																																														



Part II – INTERGOVERNMENTAL REVENUE – Continued				
	Amount – Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
<b>2. From other local governments</b>				D30
a. General support				
b. Streets and highways				D46
c. Other – Specify				
(1)				
(2)				
(3) Total other (Add lines 2c(1) and 2c(2) of col. (d))				D89
<b>3. Federal aid (direct)</b>				B27
a. Federal Revenue Sharing				
b. Other – Specify				
(1)				
(2)				
(3) Total other (Add lines 3b(1) and 3b(2) of col. (d))				B89
Part III – MISCELLANEOUS RECEIPTS				
	Amount – Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
How much was received from other sources? (Do not include taxes or grants.)				U99
Part IV – EXPENDITURES (Include Revenue Sharing expenditures)				
	Amount – Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
<b>1. Roads and bridges</b>				E44
a. Maintenance				F44
b. Capital outlays				
<b>2. Police</b>				E62
a. Current expenses				F62
b. Capital outlays				
<b>3. Financial and general administration</b>				E29
a. Current expenses				F29
b. Capital outlays				
<b>4. Payment of interest on debt</b>				I89
<b>5. Payment of principal on debt</b>				
<b>6. All other expenditures</b>				E89
a. Current expenses				F89
b. Capital outlays				
Part V – SALARIES AND WAGES				Amount – Omit cents
How much of your total expenditures reported in part IV was paid for salaries and wages?				Z00

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<b>Part VI — STATEMENT OF BONDED INDEBTEDNESS</b>				
Description of issue	Amount — Omit cents			
	Debt outstanding beginning of year (a)	Debt issued during year (b)	Debt retired during year (c)	Debt outstanding end of year (d)
<b>1. General obligation bonds</b>				
a.				
b.				
<b>2. Revenue bonds</b>				
a.				
b.				
<b>3. Assessment bonds</b>				
a.				
b.				
<b>4. Total, all bonds</b> →	19X	29X	39X	41X
<b>Part VII — COMBINED SUMMARY OF CASH TRANSACTIONS AND BALANCES</b>				
	Amount — Omit cents			
	Beginning balance (a)	Receipts (b)	Disbursements (c)	Ending balance (d)
<b>1. Funds</b>				
a. General fund				
b. Road fund				
c. Debt service fund				
d. Revenue Sharing fund				
e. Other funds				
f. Total, all funds →				
<b>2. Of the total ending balances of all funds (line 1f, column d), how much was held in:</b>			Amount — Omit cents	
a. Cash and certificates of deposit? .....			WB1	
b. Securities (at par value) of Federal, State, and local governments, and nongovernmental securities? .....			WB4	
<b>Part VIII — OTHER INFORMATION</b>			<b>STATE USE ONLY</b> V98	
			Assessed valuation date →	
<b>1. Statement of assessed valuation</b>			Amount — Omit cents	
a. Real estate				
b. Personal property				
c. State assessed railroad and utility property				
d. Total valuation →				





**15 CSR 40-3.040 Revision of Property Tax Rates by School Districts**  
(Rescinded August 6, 1992)

*AUTHORITY: section 137.073, RSMo 1986. Original rule filed April 15, 1985, effective Aug. 26, 1985. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.*

**15 CSR 40-3.050 Revision of Property Tax Rates by Political Subdivisions Other Than School Districts**  
(Rescinded August 6, 1992)

*AUTHORITY: section 137.073, RSMo 1986. Original rule filed April 15, 1985, effective Aug. 26, 1985. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.*

**15 CSR 40-3.060 Revision of 1986 Property Tax Rates by School Districts**  
(Rescinded August 6, 1992)

*AUTHORITY: 137.073, RSMo 1986. Original rule filed July 31, 1986, effective Oct. 11, 1986. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.*

**15 CSR 40-3.070 Revision of 1986 Property Tax Rates by Political Subdivisions Other Than School Districts**  
(Rescinded August 6, 1992)

*AUTHORITY: section 137.073, RSMo 1986. Original rule filed July 31, 1986, effective Oct. 11, 1986. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.*

**15 CSR 40-3.080 Revision of 1987 Property Tax Rates by School Districts**  
(Rescinded August 6, 1992)

*AUTHORITY: sections 137.073, RSMo 1986 and 137.115, RSMo Supp. 1987. Original rule filed Sept. 1, 1987, effective Dec. 12, 1987. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.*

**15 CSR 40-3.090 Revision of 1987 Property Tax Rates by Political Subdivisions Other Than School Districts**  
(Rescinded August 6, 1992)

*AUTHORITY: sections 137.073, RSMo 1986. Original rule filed Sept. 1, 1987, effective Dec. 12, 1987. Rescinded: Filed Jan. 14, 1992, effective Aug. 6, 1992.*

**15 CSR 40-3.100 Revision of Property Tax Rates by School Districts**  
(Rescinded February 28, 2001)

*AUTHORITY: section 137.073.6, RSMo 1994. Original rule filed Jan. 3, 1992, effective Aug. 6, 1992. Amended: Filed June 14, 1994, effective Nov. 30, 1994. Emergency amendment filed June 14, 1996, effective June 24, 1996, expired Dec. 20, 1996. Amended: Filed June 14, 1996, effective Nov. 30, 1996. Emergency rescission filed July 14, 2000, effective July 24, 2000, expired Feb. 22, 2001. Rescinded: Filed July 14, 2000, effective Feb. 28, 2001.*

**15 CSR 40-3.110 Revision of Property Tax Rates by Political Subdivisions Other Than School Districts**  
(Rescinded February 28, 2001)

*AUTHORITY: section 137.073.6, RSMo 1994. Original rule filed Jan. 3, 1992, effective Aug. 6, 1992. Amended: Filed June 14, 1994, effective Nov. 30, 1994. Emergency amendment filed June 14, 1996, effective June 24, 1996, expired Dec. 20, 1996. Amended: Filed June 14, 1996, effective Nov. 30, 1996. Emergency rescission filed July 14, 2000, effective July 24, 2000, expired Feb. 22, 2001. Rescinded: Filed July 14, 2000, effective Feb. 28, 2001.*

**15 CSR 40-3.120 Calculation and Revision of Property Tax Rates**

*PURPOSE: This rule applies to all political subdivisions and is designed to implement section 137.073, RSMo as it applies to calculating and revising property tax rates.*

(1) The following forms with instructions are available from the State Auditor’s Office—Tax Rate Review Section, and have been adopted and approved for use by school districts and all other political subdivisions to compute and substantiate the annual tax rate ceiling(s) pursuant to the requirements of the Missouri Constitution Article X, Section 22 and section 137.073, RSMo:

- (A) Tax Rate Summary Page;
- (B) Form A Computation of Reassessment Growth and Rate for Compliance with Article X, Section 22 and Section 137.073;
- (C) Form B New Voter Approved Tax Rate or Tax Rate Increase;
- (D) Form C Debt Service;
- (E) Form G Recoupment for Political Subdivisions.

*AUTHORITY: section 137.073.6, RSMo Supp. 1999.\* A version of this rule was previously filed as 15 CSR 40-3.100 and 15 CSR 40-3.110. Emergency rule filed July 14, 2000, effective July 24, 2000, expired Feb. 22, 2001. Original rule filed July 14, 2000, effective Feb. 28, 2001.*

*\*Original authority: 137.073, RSMo 1955, amended 1979, 1984, 1985, 1989, 1990, 1991, 1992, 1994, 1996, 1999, 2000.*